September 26, 2008

Mr. Gerardo C. Rios Chief of Permit Operations US EPA Region IX Air 3 75 Hawthorne Street San Francisco, CA 94105-3901

Dear Mr. Rios:

Reference: Transmittal of Proposed Initial Title V Permit

Enclosed are the proposed Initial Title V permit, permit summary, permit application, and public notice for Lifoam Industries LLC, 2340 East 52nd Street, California 90058. With your expected receipt of the proposed Initial Title V permit today, AQMD will note that EPA's 45-day review period shall begin on September 26, 2008.

Questions on the proposed Initial Title V permit should be directed to Stephen Jiang of my staff at (909) 396-3134.

Sincerely,

Brian L. Yeh Senior Manager

Chemical/Mechanical Operations

BLY:edc

Enclosures:

Proposed Title V Permit Permit Summary Permit Application Public Notice